

**COMBINED DECLARATION AND POWER OF ATTORNEY
FOR PATENT COOPERATION TREATY APPLICATION**

(Page 1)

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled ✓ PERORAL PREPARATION FOR PREVENTION OR TREATMENT OF ATOPIC DERMATITIS the specification of which was filed as PCT International Application No. PCT/JP03/14022 on 31 October 2003 and was amended under PCT Article 19 on _____ (if applicable).

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR § 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, § 119 of any foreign application(s) for patent or inventor's certificate or of any PCT international application(s) designating at least one country other than the United States of America listed below and have also identified below any foreign application(s) for patent or inventor's certificate or any PCT international application(s) designating at least one country other than the United States of America filed by me on the same subject matter having a filing date before that of the application(s) on which priority is claimed:

Country	Application No.	Filed (Day/Mo./Yr.)	Priority Claimed (Yes/No)
✓ Japan	2002-319973	01 November 2002	Yes

I hereby claim the benefit under Title 35, United States Code, § 120 of any United States application(s) listed below.

Application No.	Filed (Day/Mo./Yr.)	Status (Patented, Pending, Abandoned)
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I hereby appoint the practitioners associated with the firm and Customer Number provided below to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith, and direct that all correspondence be addressed to the address associated with that Customer Number:

FITZPATRICK, CELLA, HARPER & SCINTO
Customer Number 05514

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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(Page 2)

1-00 Full Name of Sole or First Inventor Tomoya Takahashi
Inventor's signature Tomoya Takahashi
Date April 15, 2005 Citizen/Subject of Japan
Residence Matsudo-shi, Japan JPX
Post Office Address c/o KYOWA ENGINEERING CO., LTD.
6-17, Kudan-minami 1-chome, Chiyoda-ku, Tokyo 102-0074 Japan

2-00 Full Name of Second Joint Inventor, if any Asako Kobayashi
Inventor's Signature Asako Kobayashi
Date April 12, 2005 Citizen/Subject of Japan
Residence Same as post office address
Post Office Address 4-6-12-505, Yoneyama, Niigata-shi, Niigata 950-0916 Japan JPX